

Agenda

**Notice is hereby given of
a LTP Workshop**

Tuesday 19 May 2026

(to follow the Ordinary Council Meeting)

Council Chamber
Waimate District Council
125 Queen Street
Waimate

www.waimatedc.govt.nz

Order Of Business

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Workshops are an informal and usually closed to the public forum for staff to bring items to inform Councillors which if undertaken at a Council or Committee meeting could take a significant amount of time and therefore restrict other business from being transacted.

Workshops cannot make decisions. They can give guidance to staff (for example to prepare a report covering various options).

There are no legal requirements relating to a quorum.

Standing Orders do not apply.

REPORTS





1 GENERAL BUSINESS

1.1 LONG TERM PLAN 2027-2037 - WORKSHOP 3

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Authoriser: Nicole Timney, Community Services and Strategy Group Manager

Attachments:

1. LTP 2027-37 Workshop 3 - LTP Policies Powerpoint [↓](#) 
2. Significance and Engagement Policy LTP 2025-2034 (under separate cover) 
3. Local Government Act 2002 - Funding and Financial Policies [↓](#) 
4. Local Government Act 2002 - Significance and Engagement Policy [↓](#) 

Agenda

INTRODUCTION TO LONG TERM PLAN 2027-2037 PROCESS – POWER POINT PRESENTATION

Discussion covering:

- a. Review of work completed in workshop 2
 - a. Community Outcomes
 - b. Performance Measures
- b. LTP Timeline
- c. LTP 2025-2034 Policy Suite which will be reviewed for the upcoming LTP 2027-2037
 - a. Significance and Engagement Policy
 - b. Suite of Financial Policies
- d. There is a suite of financial policies that guide the financial aspects of the Long Term Plan along with the Significance and Engagement Policy. These policies will be reviewed as part of the process.
- e. The clauses from the Local Government Act 2002 that are relevant to the suite of policies that help guide the Long Term Plan are attached for your information.
- f. Questions?

For this workshop

1. Please review the LTP 2025-2034 Significance and Engagement Policy attached and the current LTP Financial Policies available on the Councils website, in preparation for the upcoming LTP 2027-2037.
2. This review is familiarizing Elected Members with the purpose and functions of each policy; a number are required to be reviewed as part of each LTP process.

Review of Workshop 3 and what is to come for Workshop 4

3. At the conclusion of Workshop 3
 - a. Elected Members should have a general understanding of Councils Significance and Engagement Policy and core LTP Financial Policies.

4. Workshop 4 we plan to discuss
 - a. Simplifying Local Government “Head Start Program” and Various Reforms
 - b. Levels of Service (BAU)
 - c. Key Consultation Items
 - d. Water Services and Council

Long Term Plan 2027 - 2037

Workshop 3

**CORE SERVICES +
SMART CHOICES =
FUTURE-PROOFING WAIMATE**

**"DELIVERING ESSENTIAL SERVICES THAT SUPPORT THRIVING COMMUNITIES
AND A SUSTAINABLE FUTURE"**

WAIMATE DISTRICT COUNCIL | LONG TERM PLAN 2027 - 2037

Long Term Plan 2027 - 2037

SETTING THE FOUNDATIONS

Vision and Outcomes



"A thriving community with a sustainable future"



Council Activities



"The activities will be aligned to achieve these outcomes"



Performance Measures



"Performance Measures that allow Council to measure what matters"

WAIMATE DISTRICT COUNCIL | LONG TERM PLAN 2027 - 2037

VISION AND COMMUNITY OUTCOMES



Community



People



Environment



Community

Core Services + Smart Choices = Future Proofing Waimate

- *We promote infrastructure for economic activity*
- *Our plans and policies encourage development*
- *We actively promote the district and its businesses*
- *A place where people are safe in their homes, work, and public spaces*
- *Our services, infrastructure, and environment enhance quality of life*
- *A resilient and adaptive community in a changing environment*
- *A district that is enhanced through sustainable and diverse development*
- *Our heritage is valued and protected*
- *We value the natural environment, biodiversity, and landscapes*
- *All people are encouraged to take part in our democratic processes*
- *District assets provide recreation and leisure choice*
- *We celebrate and support the good things about our community*

WAIMATE DISTRICT COUNCIL | LONG TERM PLAN 2027 - 2037

PERFORMANCE MEASURES



- We recommended you did not change the resident survey-based performance measures
 - Valuable benchmarking information against 20 other councils
- We informed you that you could not change the mandatory measures for Rooding.
- We adapted some of the remaining existing measures to specifically target areas of interest or change. *We set targets to measure what matters...*

Groups attended the LTP Workshop 2 on the 21st of April and discussed their responses to the vision and outcomes decisions.

Long Term Plan 2027 - 2037

TIMELINE

INITIATION COMPLETE

Establishing the project timelines, aligning dates for meetings/workshops and audit windows.

2025

Oct - Dec



PLANNING COMPLETE

Detailed project plans created, including development of work breakdown structure.

2026

Jan - Feb



BUILDING BEGINNING

Project tasks are performed, and major supporting information documents are assembled.

2026

Feb - Dec



CONSULTING

Core documents complete for consultation with the public.

2027

Jan - May



FINALIZING

Incorporate consultation and decisions into LTP document for adoption.

2027

May - June



Head Start Pathway - 5 May to October 2028



Long Term Plan 2027 - 2037

LTP POLICY SUITE

- Policies at the core of Council's decision-making and funding process
 - Significance and Engagement Policy
 - Revenue and Financing Policy
 - Liability Management Policy
 - Investment Policy
 - Financial Contributions Policy
 - Rates Remission and Postponement Policy

WAIMATE DISTRICT COUNCIL | LONG TERM PLAN 2027 - 2037

Long Term Plan 2027 – 2037

SIGNIFICANCE AND ENGAGEMENT POLICY

- Guides how Council makes decisions and involves the community
- Balance of democratic accountability and efficient decision-making
- When making a decision:
 - Understand how significant the decision is
 - Be confident that the right level of engagement has occurred

Long Term Plan 2027 - 2037

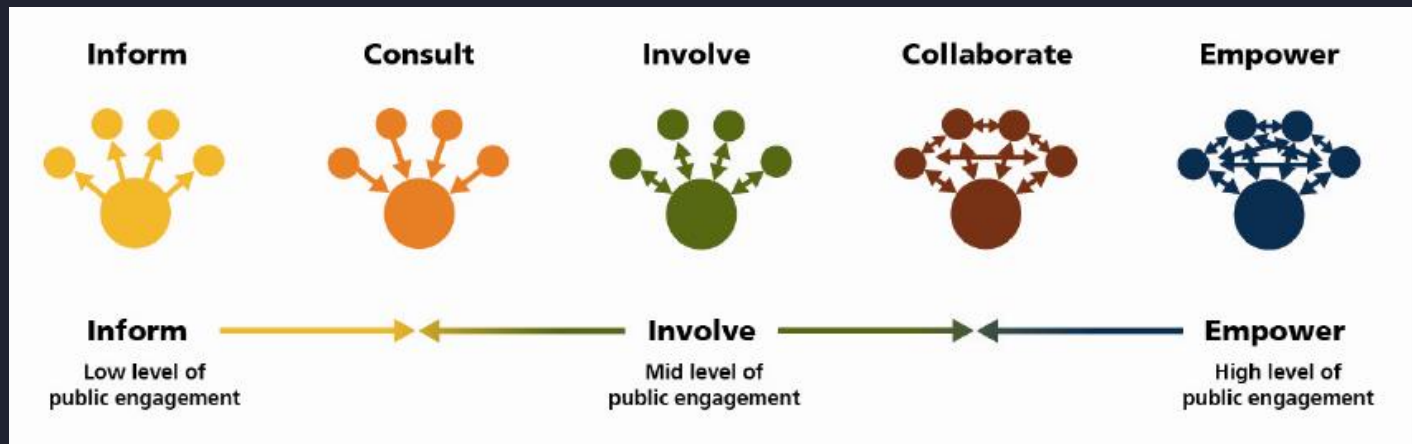
SIGNIFICANCE AND ENGAGEMENT POLICY

Significance - The level of impact a decision has on the district, communities, levels of service, and finances.

- Higher Significance = more analysis and more engagement
- Engagement is a spectrum that responds to perceived significance

Long Term Plan 2027 - 2037

SIGNIFICANCE AND ENGAGEMENT POLICY



Long Term Plan 2027 – 2037

Levels of Significance Continuum

Significance is viewed as a continuum rather than just a simple binary choice:

- **Low/No Significance:** Routine operational decisions, technical amendments, or minor matters with limited community impact.
- **Moderate Significance:** Matters that may impact specific groups or have moderate financial implications.
- **High/Critical Significance:** Decisions with significant impact on the region, long-term implications, high financial cost, or high public interest (e.g., selling strategic assets, setting rates).

Long Term Plan 2027 – 2037

Determining the Level

Councils evaluate the level of significance by assessing the degree of importance, which includes:

- **Impact:** Consequences for the district, community, or specifically affected people.
- **Cost/Financials:** The cost of the decision or impact on the long-term plan.
- **Asset Management:** Whether a significant or strategic asset is affected.
- **Public Interest:** The level of community interest or controversy.

Long Term Plan 2027 – 2037

Linking Significance to Engagement

The level of significance directly dictates the engagement approach:

- **Low Significance:** Minimal engagement, such as website information or email updates.
- **High Significance:** Intensive engagement, including full public consultation, public hearings, workshops, and face-to-face meetings.

Long Term Plan 2027 – 2037

SIGNIFICANCE AND ENGAGEMENT POLICY

Context for Local Water Done Well

Local Government (Water Services) Act 2025

Section 34

- Council's S&E policy must suit its role as a water service provider.

Section 31

- A territorial authority must use its significance and engagement policy to help the authority, in its role as a water service provider, determine:
 - Whether a proposed change or contract is a significant matter; and
 - The level of impact on affected or interest parties; and
 - How its consultation will support legislative requirements for providing relevant information; and
 - Requirements in disclosing impacts on strategic assets or changes to levels of service.

Long Term Plan 2027 – 2037

SIGNIFICANCE AND ENGAGEMENT POLICY

- How we currently determine significance
- At this time we advise that current criteria and measures are fit for purpose.
- **Do you agree?**

Note: Amendments to meet the requirements of the Water Services Act 2025 are in development.

CRITERIA	MEASURE
The degree to which the issue affects the District	Major and/or <u>long term</u> effect on one or more town/ward/District.
The degree to which the issue affects the community	Major and/or <u>long term</u> effect on a demographic/community/district.
The degree to which the issue affects the level of service of a significant activity	Results in isolation of, or limited access to, core service(s).
The degree to which the issue has a financial impact on Council, or on the rating levels of communities	>10% of Council revenue (exclusive of investment assets).
The degree to which the issue has cultural relevance	Major and/or <u>long term</u> effect on ethnic or cultural fabric of the community.
The degree to which the issue has potential effect(s) on the delivery of Council policy and/or strategy	Results in major and/or long-term disruption in the delivery of Council's policies and/or strategies.
The degree to which the decision promotes Council's Community Outcomes and Vision, and contributes to the enhancement of the social, cultural, environmental, and economic well-being of the community	Produces major and/or long-term negative impact on the community outcomes and/or the well-being factors.
The degree of the reversibility of the decision	The decision is irreversible.

Long Term Plan 2027 – 2037

FUNDING AND FINANCING POLICIES

- Revenue and Financing Policy*
- Liability Management Policy
- Investment Policy
- Financial Contributions Policy*
- Rates Remission and Postponement Policy

Note: Amendments to meet the requirements of the Water Services Act 2025 are in development.

WAIMATE DISTRICT COUNCIL | LONG TERM PLAN 2027 - 2037

Long Term Plan 2027 - 2037

QUESTIONS?

Next LTP workshop is proposed for end of July 2026

**This will include a discussion on the Head Start Process*

Version as at
7 May 2026

Local Government Act 2002

Part 6 s 102

Section 101B(6)(b): amended, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

102 Funding and financial policies

- (1) A local authority must, in order to provide predictability and certainty about sources and levels of funding, adopt the funding and financial policies listed in subsection (2).
- (2) The policies are—
 - (a) a revenue and financing policy; and
 - (b) a liability management policy; and
 - (c) an investment policy; and
 - (d) a policy on development contributions or financial contributions; and
 - (e) a policy on the remission and postponement of rates on Māori freehold land; and
 - (f) in the case of a unitary authority for a district that includes 1 or more local board areas, a local boards funding policy.
- (3) A local authority may adopt either or both of the following policies:
 - (a) a rates remission policy;
 - (b) a rates postponement policy.
- (3A) The following policies must also support the principles set out in the Preamble to Te Ture Whenua Maori Act 1993:
 - (a) the revenue and financing policy, the policy on development contributions or financial contributions, and the policy on the remission and postponement of rates on Māori freehold land adopted under subsection (1);
 - (b) any rates remission policy or rates postponement policy adopted under subsection (3).
- (4) A local authority—
 - (a) must consult on a draft policy in a manner that gives effect to the requirements of section 82 before adopting a policy under this section;
 - (b) may amend a policy adopted under this section at any time after consulting on the proposed amendments in a manner that gives effect to the requirements of section 82.
- (5) However, subsection (4) does not apply to—
 - (a) a liability management policy;
 - (b) an investment policy.

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Section 102: substituted, on 27 November 2010, by section 19 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 102(2)(d): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 102(2)(e): amended, on 8 August 2014, by section 37(1) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 102(2)(f): inserted, on 8 August 2014, by section 37(2) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 102(3A): inserted, on 1 July 2021, by section 77 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 102(3A)(a): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 102(4): replaced, on 8 August 2014, by section 37(3) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

103 Revenue and financing policy

- (1) A policy adopted under section 102(1) must state—
 - (a) the local authority's policies in respect of the funding of operating expenses from the sources listed in subsection (2); and
 - (b) the local authority's policies in respect of the funding of capital expenditure from the sources listed in subsection (2).
- (2) The sources referred to in subsection (1) are as follows:
 - (a) general rates, including—
 - (i) choice of valuation system; and
 - (ii) differential rating; and
 - (iii) uniform annual general charges:
 - (b) targeted rates:
 - (ba) lump sum contributions:
 - (c) fees and charges:
 - (d) interest and dividends from investments:
 - (e) borrowing:
 - (f) proceeds from asset sales:
 - (g) development contributions:
 - (h) financial contributions under the Resource Management Act 1991:
 - (i) grants and subsidies:
 - (ia) *[Repealed]*
 - (j) any other source.

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7 May 2026

Local Government Act 2002

Part 6 s 104

- (3) A policy adopted under section 102(1) must also show how the local authority has, in relation to the sources of funding identified in the policy, complied with section 101(3).
- (4) If a local authority amends its revenue and financing policy under section 93(4), only a significant amendment to the policy is required to be audited in accordance with sections 93D(4) and 94.

Compare: 1974 No 66 s 122O

Section 103(1): amended, on 27 November 2010, by section 20(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 103(2)(ba): inserted, on 28 June 2006, by section 15(4) of the Local Government (Rating) Amendment Act 2006 (2006 No 28).

Section 103(2)(h): replaced, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 103(2)(ia): repealed, on 1 July 2024, by section 10 of the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9).

Section 103(3): amended, on 27 November 2010, by section 20(2) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 103(4): added, on 27 November 2010, by section 20(3) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 103(4): amended, on 8 August 2014, by section 75 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

104 Liability management policy

A policy adopted under section 102(1) must state the local authority's policies in respect of the management of both borrowing and other liabilities, including—

- (a) interest rate exposure; and
- (b) liquidity; and
- (c) credit exposure; and
- (d) debt repayment.
- (e) *[Repealed]*
- (f) *[Repealed]*

Compare: 1974 No 66 s 122S

Section 104: amended, on 27 November 2010, by section 21(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 104(d): amended, on 27 November 2010, by section 21(2) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 104(e): repealed, on 27 November 2010, by section 21(3) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 104(f): repealed, on 27 November 2010, by section 21(3) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

105 Investment policy

A policy adopted under section 102(1) must state the local authority's policies in respect of investments, including—

- (a) *[Repealed]*
- (b) the mix of investments; and
- (c) the acquisition of new investments; and
- (d) an outline of the procedures by which investments are managed and reported on to the local authority; and
- (e) an outline of how risks associated with investments are assessed and managed.

Compare: 1974 No 66 s 122Q

Section 105: amended, on 27 November 2010, by section 22(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 105(a): repealed, on 27 November 2010, by section 22(2) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

106 Policy on development contributions or financial contributions

- (1) In this section, **financial contributions** has the meaning given to it by section 108(9) of the Resource Management Act 1991.
- (2) A policy adopted under section 102(1) must, in relation to the purposes for which development contributions or financial contributions may be required,—
 - (a) summarise and explain the total cost of capital expenditure identified in the long-term plan, or identified under clause 1(2) of Schedule 13 that the local authority expects to incur to meet the increased demand for community facilities resulting from growth; and
 - (b) state the proportion of that total cost of capital expenditure that will be funded by—
 - (i) development contributions;
 - (ii) financial contributions;
 - (iii) other sources of funding; and
 - (c) explain, in terms of the matters required to be considered under section 101(3), why the local authority has determined to use these funding sources to meet the expected total cost of capital expenditure referred to in paragraph (a); and
 - (d) identify separately each activity or group of activities for which a development contribution or a financial contribution will be required and, in relation to each activity or group of activities, specify the total amount of funding to be sought by development contributions or financial contributions; and

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Part 6 s 106

- (e) if development contributions will be required, comply with the requirements set out in sections 201 to 202A; and
 - (f) if financial contributions will be required, summarise the provisions that relate to financial contributions in the district plan or regional plan prepared under the Resource Management Act 1991.
- (2A) This section does not prevent a local authority from calculating development contributions over the capacity life of assets or groups of assets for which development contributions are required, so long as—
- (a) the assets that have a capacity life extending beyond the period covered by the territorial authority's long-term plan are identified in the development contributions policy; and
 - (b) development contributions per unit of demand do not exceed the maximum amount allowed by section 203.
- (2B) Subject to subsection (2C), a development contribution provided for in a development contributions policy may be increased under the authority of this subsection without consultation, formality, or a review of the development contributions policy.
- (2C) A development contribution may be increased under subsection (2B) only if—
- (a) the increase does not exceed the result of multiplying together—
 - (i) the rate of increase (if any), in the PPI since the development contribution was last set or increased; and
 - (ii) the proportion of the total costs of capital expenditure to which the development contribution will be applied that does not relate to interest and other financing costs; and
 - (b) before any increase takes effect, the territorial authority makes publicly available information setting out—
 - (i) the amount of the newly adjusted development contribution; and
 - (ii) how the increase complies with the requirements of paragraph (a).
- (3) If development contributions are required, the local authority must keep available for public inspection the full methodology that demonstrates how the calculations for those contributions were made.
- (4) If financial contributions are required, the local authority must keep available for public inspection the provisions of the district plan or regional plan prepared under the Resource Management Act 1991 that relate to financial contributions.
- (5) The places within its district or region at which the local authority must keep the information specified in subsections (3) and (4) available for public inspection are—
- (a) the principal public office of the local authority; and

- (b) such other places within its district or region as the local authority considers necessary in order to provide members of the public with reasonable access to the methodology, provisions, or plan.
- (6) A policy adopted under section 102(1) must be reviewed at least once every 3 years using a consultation process that gives effect to the requirements of section 82.
- (6A) A territorial authority may extend its policy adopted under section 102(1) to a water organisation under section 128 of the Local Government (Water Services) Act 2025.
- (7) In this section,—

capital expenditure includes any funding provided by a responsible levy authority to contribute to the construction costs of eligible infrastructure that has been, or is intended to be, transferred to the authority under section 90 of the Infrastructure Funding and Financing Act 2020

PPI means the Producers Price Index Outputs for Construction provided by Statistics New Zealand or, if that index ceases to be published, any measure certified by the Government Statistician as being equivalent to that index.

Section 106 heading: amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 106(1): replaced, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 106(2): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 106(2): amended, on 27 November 2010, by section 23(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 106(2)(a): amended, on 8 August 2014, by section 38(1) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(2)(a): amended, on 8 August 2014, by section 38(2) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(2)(a): amended, on 27 November 2010, by section 49 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 106(2)(b): amended, on 8 August 2014, by section 38(1) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(2)(b)(ii): replaced, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 106(2)(c): amended, on 8 August 2014, by section 38(1) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(2)(d): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 106(2)(e): amended, on 8 August 2014, by section 38(3) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

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Part 6 s 108

Section 106(2)(f): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 106(2A): inserted, on 8 August 2014, by section 38(4) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(2B): inserted, on 8 August 2014, by section 38(4) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(2C): inserted, on 8 August 2014, by section 38(4) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(2C)(a)(i): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 106(4): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 106(6): replaced, on 8 August 2014, by section 38(5) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 106(6A): inserted, on 27 August 2025, by section 40 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 106(7): replaced, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

107 Policy on partnerships with private sector

[Repealed]

Section 107: repealed, on 27 November 2010, by section 24 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

108 Policy on remission and postponement of rates on Māori freehold land

- (1) If a policy adopted under section 102(1) provides for the remission of rates on Māori freehold land, the policy must state—
 - (a) the objectives sought to be achieved by the remission of rates; and
 - (b) the conditions and criteria to be met in order for rates to be remitted.
- (2) If a policy adopted under section 102(1) provides for the postponement of the requirement to pay rates on Māori freehold land, the policy must state—
 - (a) the objectives sought to be achieved by a postponement of the requirement to pay rates; and
 - (b) the conditions and criteria to be met in order for the requirement to pay rates to be postponed.
- (3) For the avoidance of doubt, a policy adopted under section 102(1) is not required to provide for the remission of, or postponement of the requirement to pay, rates on Māori freehold land.
- (4) In determining a policy under section 102(1), the local authority must consider the matters set out in Schedule 11.

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(4A) A policy adopted under section 102(1) must be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82.

(5) For the purposes of this section, the term **rates** includes penalties payable on unpaid rates.

Section 108(1): amended, on 27 November 2010, by section 25(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 108(2): amended, on 27 November 2010, by section 25(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 108(3): amended, on 27 November 2010, by section 25(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 108(4): amended, on 27 November 2010, by section 25(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 108(4A): replaced, on 8 August 2014, by section 39 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

109 Rates remission policy

(1) A policy adopted under section 102(3)(a) must state—

- (a) the objectives sought to be achieved by the remission of rates; and
- (b) the conditions and criteria to be met in order for rates to be remitted.

(2) In determining a policy under section 102(3)(a), the local authority may consider the matters set out in Schedule 11.

(2A) If a policy is adopted under section 102(3)(a), the policy—

- (a) must be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82; and
- (b) may be revoked following the review under paragraph (a).

(3) For the purposes of this section, the term **rates** includes penalties payable on unpaid rates.

Section 109(1): amended, on 27 November 2010, by section 26(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 109(2): amended, on 27 November 2010, by section 26(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 109(2A): inserted, on 27 November 2010, by section 26(2) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 109(2A)(a): replaced, on 8 August 2014, by section 40 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

110 Rates postponement policy

(1) A policy adopted under section 102(3)(b) must state—

- (a) the objectives sought to be achieved by a postponement of the requirement to pay rates; and
- (b) the conditions and criteria to be met in order for the requirement to pay rates to be postponed.

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Local Government Act 2002

Part 6 s 112

- (2) In determining a policy under section 102(3)(b), the local authority may consider the matters set out in Schedule 11.
- (2A) If a policy is adopted under section 102(3)(b), the policy—
- (a) must be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82; and
 - (b) may be revoked following the review under paragraph (a).
- (3) For the purposes of this section, the term **rates** includes penalties payable on unpaid rates.

Section 110(1): amended, on 27 November 2010, by section 27(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 110(2): amended, on 27 November 2010, by section 27(1) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 110(2A): inserted, on 27 November 2010, by section 27(2) of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 110(2A)(a): replaced, on 8 August 2014, by section 41 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

111 Information to be prepared in accordance with generally accepted accounting practice

- (1) All information that is required by any provision of this Part or of Schedule 10 to be included in any plan, report, or other document must be prepared in accordance with generally accepted accounting practice if that information is of a form or nature for which generally accepted accounting practice has developed standards.
- (2) Subsection (1) does not apply to the preparation of a funding impact statement.

Section 111(2): added, on 27 November 2010, by section 28 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Subpart 4—Borrowing and security

112 Interpretation

In this subpart, unless the context otherwise requires,—

asset of a local authority, in relation to a charge or to charging, includes any revenue, rate, or other right or entitlement of the local authority capable of being subjected to a charge

borrowing—

- (a) means the incurring by any means of debt to raise money; and
- (b) includes the incurring of debt—
 - (i) under any contract or arrangement for hire purchase, deferred payment, instalment payment, sale and lease back or buy back, financial lease, loan, overdraft, or other arrangement for obtaining debt finance; or

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*Application of Local Government Official Information and Meetings Act 1987
and Ombudsmen Act 1975 to council-controlled organisations*

74 Official information

- (1) Parts 1 to 6 of the Local Government Official Information and Meetings Act 1987 apply to a council-controlled organisation as if that organisation were a local authority.
- (2) The Ombudsmen Act 1975 applies to a council-controlled organisation as if that organisation were listed in Part 3 of Schedule 1 of that Act.

Part 6

Planning, decision-making, and accountability

75 Outline of Part

This Part—

- (a) sets out obligations of local authorities in relation to the making of decisions:
- (b) states the obligations of local authorities in relation to the involvement of Māori in decision-making processes:
- (c) states the obligations of local authorities in relation to consultation with interested and affected persons:
- (d) sets out the nature and use of the special consultative procedure:
- (e) *[Repealed]*
- (f) prescribes the processes and general content of the long-term plan, the annual plan, and the annual report (all of which are prescribed in more detail in Schedule 10):
- (g) prescribes the obligations of local authorities in relation to financial management:
- (h) provides for borrowing by local authorities.

Section 75(e): repealed, on 27 November 2010, by section 8 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Section 75(f): amended, on 27 November 2010, by section 49 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

Subpart 1—Planning and decision-making

Significance and engagement policy

Heading: inserted, on 8 August 2014, by section 20 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

76AA Significance and engagement policy

- (1) Every local authority must adopt a policy setting out—

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- (a) that local authority's general approach to determining the significance of proposals and decisions in relation to issues, assets, and other matters; and
 - (b) any criteria or procedures that are to be used by the local authority in assessing the extent to which issues, proposals, assets, decisions, or activities are significant or may have significant consequences; and
 - (c) how the local authority will respond to community preferences about engagement on decisions relating to specific issues, assets, or other matters, including the form of consultation that may be desirable; and
 - (d) how the local authority will engage with communities on other matters.
- (2) The purpose of the policy is—
- (a) to enable the local authority and its communities to identify the degree of significance attached to particular issues, proposals, assets, decisions, and activities; and
 - (b) to provide clarity about how and when communities can expect to be engaged in decisions about different issues, assets, or other matters; and
 - (c) to inform the local authority from the beginning of a decision-making process about—
 - (i) the extent of any public engagement that is expected before a particular decision is made; and
 - (ii) the form or type of engagement required.
- (3) The policy adopted under subsection (1) must list the assets considered by the local authority to be strategic assets.
- (4) A policy adopted under subsection (1) may be amended from time to time.
- (5) When adopting or amending a policy under this section, the local authority must consult in accordance with section 82 unless it considers on reasonable grounds that it has sufficient information about community interests and preferences to enable the purpose of the policy to be achieved.
- (5A) *[Repealed]*
- (6) To avoid doubt, section 80 applies when a local authority deviates from this policy.
- Water services*
- (7) Consultation under subsection (5) is not required to amend a policy to the extent that the amendment is made when a territorial authority—
- (a) has established a water organisation under the Local Government (Water Services) Act 2025; and
 - (b) is working with that organisation in relation to the organisation's significance and engagement policy under section 37(4) of that Act.
- (8) This section applies subject to sections 34 and 37(4) of that Act.

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Section 76AA: inserted, on 8 August 2014, by section 20 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 76AA(5A): repealed, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 76AA(7) heading: inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 76AA(7): inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 76AA(8): inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Decision-making

76 Decision-making

- (1) Every decision made by a local authority must be made in accordance with such of the provisions of sections 77, 78, 80, 81, and 82 as are applicable.
- (2) Subsection (1) is subject, in relation to compliance with sections 77 and 78, to the judgments made by the local authority under section 79.
- (3) A local authority—
 - (a) must ensure that, subject to subsection (2), its decision-making processes promote compliance with subsection (1); and
 - (b) in the case of a significant decision, must ensure, before the decision is made, that subsection (1) has been appropriately observed.
- (4) For the avoidance of doubt, it is declared that, subject to subsection (2), subsection (1) applies to every decision made by or on behalf of a local authority, including a decision not to take any action.
- (5) Where a local authority is authorised or required to make a decision in the exercise of any power, authority, or jurisdiction given to it by this Act or any other enactment or by any bylaws, the provisions of subsections (1) to (4) and the provisions applied by those subsections, unless inconsistent with specific requirements of the Act, enactment, or bylaws under which the decision is to be made, apply in relation to the making of the decision.
- (6) This section and the sections applied by this section do not limit any duty or obligation imposed on a local authority by any other enactment.

77 Requirements in relation to decisions

- (1) A local authority must, in the course of the decision-making process,—
 - (a) seek to identify all reasonably practicable options for the achievement of the objective of a decision; and
 - (b) assess the options in terms of their advantages and disadvantages; and
 - (c) if any of the options identified under paragraph (a) involves a significant decision in relation to land or a body of water, take into account the

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relationship of Māori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

- (2) This section is subject to section 79.

Section 77(1)(b): replaced, on 8 August 2014, by section 21 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

78 Community views in relation to decisions

- (1) A local authority must, in the course of its decision-making process in relation to a matter, give consideration to the views and preferences of persons likely to be affected by, or to have an interest in, the matter.

- (2) *[Repealed]*

- (3) A local authority is not required by this section alone to undertake any consultation process or procedure.

- (4) This section is subject to section 79.

Section 78(2): repealed, on 27 November 2010, by section 9 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

79 Compliance with procedures in relation to decisions

- (1) It is the responsibility of a local authority to make, in its discretion, judgments—

- (a) about how to achieve compliance with sections 77 and 78 that is largely in proportion to the significance of the matters affected by the decision as determined in accordance with the policy under section 76AA; and

- (b) about, in particular,—

- (i) the extent to which different options are to be identified and assessed; and
- (ii) the degree to which benefits and costs are to be quantified; and
- (iii) the extent and detail of the information to be considered; and
- (iv) the extent and nature of any written record to be kept of the manner in which it has complied with those sections.

- (2) In making judgments under subsection (1), a local authority must have regard to the significance of all relevant matters and, in addition, to—

- (a) the principles set out in section 14; and
- (b) the extent of the local authority's resources; and
- (c) the extent to which the nature of a decision, or the circumstances in which a decision is taken, allow the local authority scope and opportunity to consider a range of options or the views and preferences of other persons.

- (3) The nature and circumstances of a decision referred to in subsection (2)(c) include the extent to which the requirements for such decision-making are

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prescribed in or under any other enactment (for example, the Resource Management Act 1991).

- (4) Subsection (3) is for the avoidance of doubt.

Water services

- (5) In subsection (1)(a), the reference to section 77 must be read as a reference to section 30 of the Local Government (Water Services) Act 2025 if the identification and assessment of options relates to a change proposal under section 27 of that Act.

Section 79(1)(a): amended, on 8 August 2014, by section 22 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 79(3): added, on 7 July 2004, by section 9 of the Local Government Act 2002 Amendment Act 2004 (2004 No 63).

Section 79(3): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 79(4): added, on 7 July 2004, by section 9 of the Local Government Act 2002 Amendment Act 2004 (2004 No 63).

Section 79(5) heading: inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 79(5): inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

80 Identification of inconsistent decisions

- (1) If a decision of a local authority is significantly inconsistent with, or is anticipated to have consequences that will be significantly inconsistent with, any policy adopted by the local authority or any plan required by this Act or any other enactment, the local authority must, when making the decision, clearly identify—
- (a) the inconsistency; and
 - (b) the reasons for the inconsistency; and
 - (c) any intention of the local authority to amend the policy or plan to accommodate the decision.

- (2) Subsection (1) does not derogate from any other provision of this Act or of any other enactment.

81 Contributions to decision-making processes by Māori

- (1) A local authority must—
- (a) establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority; and
 - (b) consider ways in which it may foster the development of Māori capacity to contribute to the decision-making processes of the local authority; and
 - (c) provide relevant information to Māori for the purposes of paragraphs (a) and (b).

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